

**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

THE OFFICIAL COMMITTEE OF  
UNSECURED CREDITORS OF  
ALLEGHENY HEALTH, EDUCATION  
AND RESEARCH FOUNDATION,

Plaintiff,

v.

PRICEWATERHOUSECOOPERS, LLP,

Defendant.

Civil Action No. 00-684

Judge David Stewart Cercone

**APPENDIX TO THE COMMITTEE’S RESPONSE TO PwC’S STATEMENT OF  
UNDISPUTED AND MATERIAL FACTS UNDER LOCAL RULE 56.1(C)(1)**

## VOLUME 13

James M. Jones (PA #81295)  
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Cleveland, OH 44114

Attorneys for Plaintiff The Official Committee  
of Unsecured Creditors of AHERF

July 11, 2005

## **COMMITTEE APPENDIX**

### **Tab 20**

**DECLARATION OF CAROL GORDON**

I, Carol Gordon, declare under penalty of perjury:

1. I am currently employed as an administrative assistant by the Office of the Chapter 11 Trustee for the Allegheny Health, Education and Research Foundation Bankruptcy Estate. AHERF and certain of its affiliates filed for bankruptcy on July 21, 1998. I provide secretarial and administrative services to Charles Morrison, the Liquidation Officer for the Chapter 11 Trustee's Office. I submit this information based on personal knowledge and the information available to me in the roles that I have just described.

2. In 1967, I was certified as a Professional Secretary by the Institute for Certifying Secretaries, which was a subsidiary of Professional Secretaries International. I remain a Certified Professional Secretary.

3. During my career as a Professional Secretary, including my employment at AHERF and the Chapter 11 Trustee's Office, I have consistently used the Gregg method of shorthand to take dictation and perform my job duties. The Gregg method is a uniform style of rapid writing based on the sounds of words.

4. I learned the Gregg method of shorthand through four semesters of high school courses. Accuracy in taking dictation was a subject of the Professional Secretary certification I earned in 1967. I used the Gregg method to complete the dictation requirements of the Professional Secretary certification exam. I currently use the Gregg method of shorthand to perform my job duties.

5. From July 21, 1986 to June 26, 1998, I was employed as the Office Supervisor to David McConnell, an Executive Vice President and the Chief Financial Officer of AHERF. After Mr. McConnell's employment with AHERF ended on June 26, 1998, I supported

the office of Joseph Dionisio, who succeeded Mr. McConnell as AHERF's CFO. On September 1, 1998, Mr. Morrison assumed his current position with the Office of the Chapter 11 Trustee. Since that date, I have been Mr. Morrison's administrative assistant.

6. As a matter of course, official minutes were prepared of the meetings of the AHERF Board of Trustees and the committees of the Board.

7. As part of the normal course of my duties as an Office Supervisor at AHERF, I attended and recorded, via shorthand notes, the discussions at meetings of those committees of the AHERF Board for which my supervisors (i.e., Messrs. McConnell and Dionisio) served as primary management liaisons. It was common practice at AHERF for certain support staff (including me) to attend and record the discussion at Board committee meetings for which their direct supervisors served as management liaisons. As a matter of course, the notes taken by support staff personnel (including me) of AHERF Board committee meetings were used to create the official minutes of the meetings.

8. It was also a common practice at AHERF for support staff personnel to occasionally attend and record the discussion at AHERF Board committee meetings for which their supervisors did not serve as management liaisons whenever the individual responsible for attending and recording the discussion at such meetings was unable to do so. From time to time, I attended and recorded the discussion at such meetings.

9. Mr. McConnell and Mr. Dionisio were the primary management liaisons for the Audit Committee and the Finance Committee, and, when the two aforementioned committees merged in 1998, the Finance and Audit Committee. Therefore, as part of my normal duties from 1986 through 1998, I attended and recorded the discussion at meetings of the Audit

Committee, Finance Committee and Finance and Audit Committee for AHERF and its predecessor entities.

10. Audit Committee and Finance Committee meetings were held as a matter of course on a quarterly basis. The AHERF Finance and Audit Committee met four times in calendar year 1998. I attended and recorded the discussion at each of these meetings.

11. In addition, I attended and recorded the discussion at the October 15, 1997, AHERF Western Region Resource Management Committee meeting because the individual who was responsible for recording the discussion of that committee was unable to attend that meeting.

12. My purpose in attending the aforementioned AHERF Board committee meetings was to record accurately the discussion that related to the business of AHERF so that I could prepare a draft set of minutes of the meeting from my notes. Within a few days after each committee meeting I attended, I used my shorthand notes to create a handwritten draft of the official minutes of the meeting. I then typed a draft of the official minutes and provided it to my superiors or their direct reports for their review and comment. After receiving any comments from my superiors and their direct reports, I revised the minutes for further review by Nancy Wynstra, an Executive Vice President and the General Counsel of AHERF. The final version of the official minutes were reviewed and signed by Ms. Wynstra.

13. At each of the AHERF Board committee meetings I attended, I recorded verbatim in shorthand, to the best of my ability, the discussion regarding the business of AHERF from the moment the meeting began until the meeting adjourned. My notes typically included comments made during committee meetings regarding the business of AHERF that ultimately

were not included in the meetings' official minutes. While the meetings were in progress, I typically did not leave the meeting room.

14. Some committee members and invited guests participated in the meetings by either telephone or video conference. I recorded the comments made by those participants in the same manner that I recorded the comments of the participants who attended the meetings in person. I was familiar with all of the individuals who participated in the AHERF Board committee meetings I attended and typically had no difficulty in attributing comments to a particular speaker. By using the Gregg method, I believe that I was consistently able to quickly and accurately record what was said and by whom during the course of the AHERF Board committee meetings I attended.

15. As a matter of practice, I stored in my office credenza the stenography notebooks that contained my shorthand notes of the AHERF Board committee meetings I attended. I did not alter the shorthand notes in any way after the committee meeting during which I created them. It was my practice to retain the notebooks for a particular year's meetings for a period of years. I believe a person trained in the Gregg method would be able to read and translate my shorthand notes into English.

16. At the request of an attorney from Jones Day, beginning in approximately October of 2000, I transcribed my shorthand notes of certain AHERF Board committee meetings that I possessed at that time into English. I received no form of compensation from Jones Day or its client, The Official Committee of Unsecured Creditors of AHERF, for this work.

17. I attended the entirety of the meetings set forth in the following paragraphs and recorded, in the Gregg method of shorthand, the discussion at the meetings relating to the business of AHERF. My shorthand notes and transcriptions of those notes into English

accurately reflect the content of the discussion at the meetings regarding the business of AHERF, save and except for certain redactions made by counsel to the Chapter 11 Trustee after the bankruptcy filing and subject to the qualifier set forth in paragraph 38 below.

18. Attached as Exhibit 1 is a true and accurate copy of my shorthand notes of the October 10, 1994, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English. Due to the order in which they were photocopied and Bates-labeled by counsel to the Chapter 11 Trustee, the Bates numbers assigned to my shorthand notes attached to this Declaration are not necessarily consecutive.

19. Attached as Exhibit 2 is a true and accurate copy of my shorthand notes of the April 3, 1995, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

20. Attached as Exhibit 3 is a true and accurate copy of my shorthand notes of the October 16, 1995, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

21. Attached as Exhibit 4 is a true and accurate copy of my shorthand notes of the April 8, 1996, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

22. Attached as Exhibit 5 is a true and accurate copy of my shorthand notes of the October 15, 1996, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

23. Attached as Exhibit 6 is a true and accurate copy of my shorthand notes of the March 14, 1997, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

24. Attached as Exhibit 7 is a true and accurate copy of my shorthand notes of the October 15, 1997, AHERF Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

25. Attached as Exhibit 8 is a true and accurate copy of my shorthand notes of the October 1994 Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

26. Attached as Exhibit 9 is a true and accurate copy of my shorthand notes of the April 3, 1995, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

27. Attached as Exhibit 10 is a true and accurate copy of my shorthand notes of the June 23, 1995, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

28. Attached as Exhibit 11 is a true and accurate copy of my shorthand notes of the June 10, 1996, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

29. Attached as Exhibit 12 is a true and accurate copy of my shorthand notes of the December 2, 1996, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

30. Attached as Exhibit 13 is a true and accurate copy of my shorthand notes of the March 14, 1997, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.



31. Attached as Exhibit 14 is a true and accurate copy of my shorthand notes of the June 20, 1997, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

32. Attached as Exhibit 15 is a true and accurate copy of my shorthand notes of the October 30, 1997, Finance Committee meeting, and a true and accurate copy of my transcription of those notes into English.

33. Attached as Exhibit 16 is a true and accurate copy of my shorthand notes of the March 11, 1998, AHERF Finance and Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

34. Attached as Exhibit 17 is a true and accurate copy of my shorthand notes of the August 27, 1998, AHERF Finance and Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

35. Attached as Exhibit 18 is a true and accurate copy of my shorthand notes of the September 1, 1998, AHERF Finance and Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

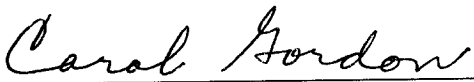
36. Attached as Exhibit 19 is a true and accurate copy of my shorthand notes of the October 28, 1998, AHERF Finance and Audit Committee meeting, and a true and accurate copy of my transcription of those notes into English.

37. Attached as Exhibit 20 is a true and accurate copy of my shorthand notes of the October 15, 1997, AHERF Western Region Resource Management Committee meeting, and a true and accurate copy of my transcription of those notes into English.

38. Because I have consistently used the Gregg method of shorthand throughout my career and was using the Gregg method to perform my job duties when I was

asked to transcribe my shorthand notes into English in December of 2000, I generally had no difficulty transcribing my shorthand notes. There were a few instances, however, in which I was unable to read certain sections of my notes at the time I transcribed them. These instances are denoted by the symbol "\_\_\_\_\_" in my English transcriptions. In addition, another symbol "( )" signifies situations where I did not write anything in my notes during that period of the particular meeting whenever a particular attendee was speaking too quickly. A third symbol "\_\_\_\_?" signifies instances where I did not know during the meeting who made the statement following the symbol.

I certify under penalty of perjury that the foregoing is true and correct. Executed on November 9, 2004 in Pittsburgh, Pennsylvania.

  
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Carol Gordon

**EXHIBIT 1**

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